

CERTIFICATE

To the Clerk of Ellis County, State of Kansas

We, the undersigned, officers of

City of Victoria

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority	Amount of	County
			for Expenditures	2019 Ad	Clerk's
				Valorem Tax	Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	639,040	338,468	40.362
Debt Service	10-113	8	3,652		9.294
Employee Benefits	12-1220	8	136,000	77,937	
Special Highway		9	33,211		
Special Parks & Recreation		9	8,179		
Water Utility		10	494,479		
Sewer Utility		10	164,500		
Refuse Utility		11	145,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,624,061	416,405	49.656
					County Clerk's Use Only
Budget Summary		13			8,387,865
Neighborhood Revitalization Rebate		14			Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

416,691
NO

Assisted by:
Adams, Brown, beran & Ball, Chtd.

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: Donna J. Maskus 2019
County Clerk

[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 406,525
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 406,525

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	20,164
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	410,184
5b. Personal property 2018	-	355,291
5c. Increase in personal property (5a minus 5b)	+	54,893
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	7,957
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		83,014
11. Total estimated valuation July 1, 2019		8,379,602
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0100
13. Percentage adjustment increase (12 times 3)	+ \$	4,068
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	6,098
16. Total Percentage Adjustments	\$	10,166

Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	0
Property tax revenues for debt service in 2019 budget:		-	21,681
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	0
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	0
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	0
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	0
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	0
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	0
23. Law enforcement expenses - 2020 budget:		+	172,000
Law enforcement expenses - 2019 budget:		-	172,000
CPI adjustment	1.50%		<u>2,580</u>
Increased law enforcement expenses in 2020 budget:		+	0
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	36,000
Fire protection expenses - 2019 budget:		-	36,000
CPI adjustment	1.50%		<u>540</u>
Increased fire protection expense in 2020 budget:		+	0
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	0
Emergency medical expenses - 2019 budget:		-	0
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	0
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>416,691</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	395,693	
2017 Tax Levy (Less Levy for other Governmental Units)	395,205	Decline
2018 Tax Levy (Less Levy for other Governmental Units)	400,955	None
2019 Tax Levy (Less Levy for other Governmental Units)	406,526	None
Average Tax Levy (last three years)	400,895	
CPI Adjustment of 0.025	10,022	
Average Tax Levy Adjusted by CPI	410,918	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	416,405	
Exemption from Election Requirement	No	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
2020 Tax Levy (Less Levy for other Governmental Units)	416,405	
2019 Tax Levy (Less Levy for other Governmental Units)	406,525	
Change in Levy	9,880	
CPI Adjustment		6,098
2020 Mill Rate (Less Mills for other Governmental Units)	49.693	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		6,098
Exemption from Election Requirement	No	

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

County Treas Motor Vehicle Estimate	<u>34,898</u>			
County Treas Recreational Vehicle Estimate		<u>1,029</u>		
County Treas 16/20M Vehicle Estimate			<u>1,088</u>	
County Treas Commercial Vehicle Tax Estimate				<u>1,210</u>
County Treas Watercraft Tax Estimate				0

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City of Victoria

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond - Int Imp											
Paid out of Bond & Int	10/15/2009	12/1/2019	1.5 to 3.9	415,000	40,000	6/18 & 12/1	12/1	1,560	40,000	0	0
Total G.O. Bonds					40,000			1,560	40,000	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
Kansas Depart of Health & Environmental (KDHE)											
Paid out of Sewer Utility	9/25/2002	3/1/2022	3.39	1,043,195	233,487	3/1 & 9/1	3/1 & 9/1	6,834	63,932	4,809	66,118
State of KS - Public											
Water Revolving Loan											
Paid out of Water Fund	7/11/2011	8/1/2030	3.77	465,456	282,447	2/1 & 8/1	2/1 & 8/1	9,449	19,008	8,843	19,732
Total Other					515,934			16,283	82,940	13,652	85,850
Total Indebtedness					555,934			17,843	122,940	13,652	85,850

City of Victoria

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
2011 Fire Truck	2/25/2013	120	3.25	238,000	128,450	28,258	28,258
Totals					128,450	28,258	28,258

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	224,225	210,654	120,143
Receipts:			
Ad Valorem Tax	244,345	294,338	xxxxxxxxxxxxxxxx
Delinquent Tax	1,354	0	0
Motor Vehicle Tax	32,625	20,979	25,268
Recreational Vehicle Tax	856	508	745
16/20M Vehicle Tax	662	519	788
Commercial Vehicle Tax	0	885	876
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax - 1%	82,229	80,000	80,000
County Wide Sales Tax	99,945	0	0
Franchise Tax	68,396	50,000	50,000
State Aid	0	0	0
Licenses & Permits	3,357	3,000	3,000
Fines	770	1,000	1,000
Swimming Pool	6,485	5,000	5,000
Zoning Fees	0	100	100
Residual Equity Transfer	0	0	3,652
Interest on Idle Funds	2,058	200	10,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	9,021	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	552,103	456,529	180,429
Resources Available:	776,328	667,183	300,572

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City of Victoria

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	776,328	667,183	300,572
Expenditures:			
General Government	72,647	82,500	82,500
Police Department	178,538	172,000	197,000
Fire Department	27,508	36,000	36,000
Park Department	33,555	33,500	33,500
Street Department	0	55,000	55,000
Street Lighting	17,558	22,000	22,000
Pool Department	29,566	30,500	32,500
Planning Commission	2,905	3,500	3,500
Victoria Health Facility	289	0	0
Special Appropriations	22,108	32,040	7,040
Transfer to Equipment Reserve	41,209	30,000	30,000
Transfer to Capital Improvement	131,000	50,000	140,000
KDHE Loan Interest	8,791	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	565,674	547,040	639,040
Unencumbered Cash Balance Dec 31	210,654	120,143	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	644,040	547,040	639,040
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			639,040
Tax Required			338,468
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			338,468

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Salaries	33,369	34,000	34,000
Commodities	8,257	15,000	15,000
Contractual	27,102	27,000	27,000
Capital Outlay	3,919	6,500	6,500
Total	72,647	82,500	82,500
Police Department			
Salaries	149,944	135,000	160,000
Commodities	10,164	12,000	12,000
Contractual	17,445	18,000	18,000
Capital Outlay	985	7,000	7,000
Total	178,538	172,000	197,000
Fire Department			
Salaries	16,080	18,000	18,000
Commodities	2,737	8,000	8,000
Contractual	8,691	5,000	5,000
Capital Outlay	0	5,000	5,000
Total	27,508	36,000	36,000
Park Department			
Salaries	26,477	25,000	25,000
Commodities	2,707	4,000	4,000
Contractual	3,371	1,500	1,500
Capital Outlay	1,000	3,000	3,000
Total	33,555	33,500	33,500
Street Department			
Salaries	0	19,000	19,000
Commodities	0	6,000	6,000
Contractual	0	15,000	15,000
Capital Outlay	0	15,000	15,000
Total	0	55,000	55,000
Street Lighting			
Contractual	17,558	22,000	22,000
Total	17,558	22,000	22,000
Pool Department			
Salaries	20,084	18,000	20,000
Commodities	3,140	8,000	8,000
Contractual	2,569	2,500	2,500
Capital Outlay	3,773	2,000	2,000
Total	29,566	30,500	32,500
Planning Commission			
Salaries	2,660	3,000	3,000
Contractual	245	500	500
Total	2,905	3,500	3,500
Victoria Health Facility			
Commodities	0	0	0
Contractual	289	0	0
Total	289	0	0
Special Appropriations			
Water Resource Search	15,568	25,000	0
Herzogfest	1,500	1,500	1,500
Industrial Development	1,000	1,000	1,000
Senior Companion	4,040	4,040	4,040
Local School Support	0	500	500
Total	22,108	32,040	7,040
Transfers			
Transfer to Equipment Reserve	41,209	30,000	30,000
Transfer to Capital Improvement	131,000	50,000	140,000
Total	172,209	80,000	170,000
KDHE Loan			
Interest	8,791	0	0
Total	8,791	0	0
Page Total	565,674	547,040	639,040

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,868	17,988	1,613
Receipts:			
Ad Valorem Tax	37,409	21,681	XXXXXXXXXXXXXXXXXX
Delinquent Tax	211	0	0
Motor Vehicle Tax	5,097	3,212	1,861
Recreational Vehicle Tax	145	78	55
16/20M Vehicle Tax	89	79	58
Commercial Vehicle Tax	0	135	65
Watercraft Tax	0	0	0
Special Assessments	0	0	0
Interest on Idle Funds	229	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,180	25,185	2,039
Resources Available:	61,048	43,173	3,652
Expenditures:			
Principal	40,000	40,000	0
Interest	3,060	1,560	0
Residual Equity Transfer	0	0	3,652
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	43,060	41,560	3,652
Unencumbered Cash Balance Dec 31	17,988	1,613	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	58,060	41,560	3,652
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,652
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	35,884	84,353	49,554
Receipts:			
Ad Valorem Tax	114,168	90,506	XXXXXXXXXXXXXXXXXX
Delinquent Tax	606	0	0
Motor Vehicle Tax	14,267	9,802	7,769
Recreational Vehicle Tax	375	237	229
16/20M Vehicle Tax	210	242	242
Commercial Vehicle Tax	0	414	269
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	129,626	101,201	8,509
Resources Available:	165,510	185,554	58,063
Expenditures:			
KPERS	36,123	50,000	50,000
FICA	19,501	30,000	30,000
Workman's Comp	0	18,000	18,000
Unemployment Benefits	0	5,000	5,000
Health Insurance	25,533	33,000	33,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	81,157	136,000	136,000
Unencumbered Cash Balance Dec 31	84,353	49,554	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	127,000	136,000	136,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			136,000
Tax Required			77,937
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			77,937

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,049	13,920	731
Receipts:			
State of Kansas Gas Tax	32,800	32,440	32,480
County Transfers Gas	0	0	0
Reimbursements	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,800	32,440	32,480
Resources Available:	46,849	46,360	33,211
Expenditures:			
Personal Services	21,035	22,000	22,000
Commodities	2,779	7,000	6,000
Contractual	6,973	5,000	5,000
Capital Outlay	2,142	11,629	211
Transfer Out - 25%	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,929	45,629	33,211
Unencumbered Cash Balance Dec 31	13,920	731	0
2018/2019/2020 Budget Authority Amount	39,915	45,629	33,211

Adopted Budget

Special Parks & Recreation	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,179	10,179	8,179
Receipts:			
Local Alcoholic Liquor	0	0	0
Local Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	10,179	10,179	8,179
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	2,000	8,179
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	8,179
Unencumbered Cash Balance Dec 31	10,179	8,179	0
2018/2019/2020 Budget Authority Amount	8,179	8,179	8,179

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	327,071	381,541	242,862
Receipts:			
Connection Fees	1,165	1,500	1,500
Charges to Customers	307,799	330,000	330,000
Special Assessments	0	0	0
Water Taps	0	0	0
Water Protection Fee	18,025	18,000	18,000
Late Fees	5,593	3,000	3,000
CDBG Grant	0	0	0
Interest on Idle Funds	705	300	300
Miscellaneous	844	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	334,131	352,800	352,800
Resources Available:	661,202	734,341	595,662
Expenditures:			
Personal Services	128,822	130,000	135,000
Contractual Services	36,717	202,000	200,000
Commodities	47,617	70,000	70,000
Capital Outlay	37,049	60,000	60,000
Revolving Loan Payments/Principal	18,311	19,008	19,732
Revolving Loan Interest	10,131	9,499	8,843
Revolving Loan Service Fee	1,014	972	904
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	279,661	491,479	494,479
Unencumbered Cash Balance Dec 31	381,541	242,862	101,183
2018/2019/2020 Budget Authority Amount	491,479	491,479	494,479

Adopted Budget

Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,092	33,569	23,569
Receipts:			
Sewer Service Charges	135,121	142,000	142,000
Interest on Idle Funds	0	0	0
Hansen Grant	0	15,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	135,121	157,000	142,000
Resources Available:	167,213	190,569	165,569
Expenditures:			
Personal Services	52,506	50,000	50,000
Contractual Services	5,161	6,000	6,000
Commodities	13,459	14,690	14,690
Capital Outlay	0	25,000	22,500
Revolving Loan Principal	61,818	63,932	66,118
Revolving Loan Interest	0	6,834	4,809
Revolving Loan Service Fee	700	544	383
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	133,644	167,000	164,500
Unencumbered Cash Balance Dec 31	33,569	23,569	1,069
2018/2019/2020 Budget Authority Amount	166,999	167,000	164,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	47,340	46,679	25,679
Receipts:			
Refuse Charges	116,824	120,000	120,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,824	120,000	120,000
Resources Available:	164,164	166,679	145,679
Expenditures:			
Personal Services	64,244	75,000	77,000
Commodities	3,853	14,000	14,000
Contractual Services	49,388	52,000	54,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	117,485	141,000	145,000
Unencumbered Cash Balance Dec 31	46,679	25,679	679
2018/2019/2020 Budget Authority Amount	134,221	144,000	145,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Special Machinery		Equipment Reserve		Capital Improvements		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	78,631	Cash Balance Jan 1	111,841	Cash Balance Jan 1	383,368	Cash Balance Jan 1		Cash Balance Jan 1	573,840

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Transfers In	41,209	Transfers In	131,000				
Total Receipts	0	Total Receipts	41,209	Total Receipts	131,000	Total Receipts	0	Total Receipts	172,209
Resources Available:	78,631	Resources Available:	153,050	Resources Available:	514,368	Resources Available:	0	Resources Available:	746,049

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Fire Truck Lease	28,258	Curbing Project	31,263				
Total Expenditures	0	Total Expenditures	28,258	Total Expenditures	31,263	Total Expenditures	0	Total Expenditures	59,521
Cash Balance Dec 31	78,631	Cash Balance Dec 31	124,792	Cash Balance Dec 31	483,105	Cash Balance Dec 31	0	Cash Balance Dec 31	686,528 **
								686,528	**

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is owner of Russell County News, a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, **Kansas**, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

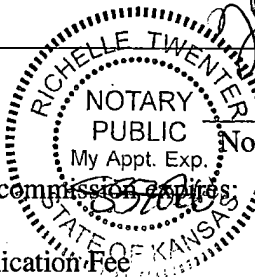
Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week the first publication thereof being made as aforesaid on the 25 day of July, 2019, with subsequent publications being made on the following dates:

_____, 20____, 20____
_____, 20____, 20____
_____, 20____, 20____

Signed: _____

Subscribed and sworn to before me this 25 day of July, 2019.



Notary Public's Signature

My commission expires: Aug 3 2020

Publication Fee \$ 79.27
Affidavit, Notary's Fee \$.60
Additional copies @ \$ _____
Total Publication Fee \$ 79.87

The governing body of
City of Victoria
will meet on August 19, 2019 at 6:00 PM in City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020	
	Expenditures	Tax Rate *	Expenditures	Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	565,674	28.315	547,040	34.878	639,040	338,468
Debt Service	43,068	4.535	41,560	2.570	3,650	40,392
Employee Benefits	81,157	13.220	136,000	10.725	136,000	77,993
Special Highway	32,929	45.625	2,000	8.179	3,521	9,301
Special Parks & Recreation	279,663	491.475	2,000	8.179	494,475	
Water Utility	133,644	167.000	167,000		164,500	
Sewer Utility	117,485	141.000	141,000		145,000	
Refuse Utility	59,521	45.880	1,371,704	481.73	1,624,065	416,403
Non-Budgeted Funds	1,313,113		80,000		1,70,000	
Totals	1,720,208		1,491,708		1,454,065	
Less Transfers	1,140,927		406,552			
Net Expenditure	480,955		8,439,017			
Total Tax Levied	8,739,445					
Assessed						
Valuation						
Outstanding Indebtedness,						
January 1,						
G.O. Bonds	120,000		80,000		2019	
Revenue Bonds	0		0		40,000	
Other	673,233		595,832		0	
Leave Purchase Principal	174,335		131,774		315,934	
Total	967,568		827,606		128,450	
*Tax rates are expressed in mills					684,364	

City Official Title: _____ City Clerk
Mary Fidler

July 25

